CHAPTER 5.—ESTABLISHMENT.

Sections of Establishment	60	Arrear Bills	72
Annual Returns	62	Service Books	73
Alteration of Establishment	63	Service Rolls	74-A.
Monthly Bill	64	Travelling Allowances	75
Distribution of Pay	70	Inspecting Officer's Establishment	79

Sections of Establishment.

60. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

61. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section ; but the sections should be fixed by the Accountant General in communication with the heads of offices or departments on the following principles :—

(*a*) The distributions should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section ; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections : English Office, Vernacular Office, Treasury, Nazir Record.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, etc.) should not except in small establishments, be lumped up with chuprassees or servants ; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(*h*) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.*

62. (1) Early in April in each year, a detailed statement of the permanent establishment existing on first April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar

*N.B.—Requisitions for annual establishment return forms (namely, C. A. C. Forms 3 and 4), should be made by heads of offices direct from the Manager of the Forms Press, Calcutta. They will not be supplied by the Accountant General as hitherto.

statement is also required for local funds establishments, the claims to pension for which are submitted to him for verification of services and report, but only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed :—

(*a*) The name, designation and pay of all members of the establishment holding permanent posts whether on duty or absent on foreign service, leave or deputation or in temporary posts elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of Government servants :—

(1) Gazetted Officers.

(2) Non-gazetted officers for whom records of service are maintained in the Audit Offices.

(3) Officers who are exempted from keeping service books by Rules issued under Fundamental Rule 74 (*a*).

(4) Officers on non-pensionable establishments ; provided that where, in view of the strength of the section, a detailed audit against the total permissible outlay is considered necessary, the Accountant General may call for a separate return for a non-pensionable establishment.

(5) Inferior servants attached to Survey parties, whose service is not longer than two years ; when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.

NOTE.—Although Sub-Registrars in Bengal and Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement ; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the local Government.

NOTE 1.—The Departments of the Government of India exercise the powers of a local Government for the purpose of this Article.

NOTE 2.—A local Government may delegate this power, in the case of non-gazetted Government servants, to Heads of Departments and Commissioners of Divisions.

(*c*) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not ; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent.*

(*d*) The names should be entered in order of sections of the establishment ; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments ; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 10) required by Article 69, which would accompany the April bill.

(*f*) The name of any person officiating in an appointment and the amount of additional pay for officiating drawn by him need not be shown, unless the additional pay for officiating counts for pension under Article 486 (*h*) of the Civil Service Regulations. In the case of an establishment on a time-scale of pay the names of all Government servants not belonging permanently to the cadre, but officiating in permanent posts or holding temporary posts on the date to which the return relates should be included, indicating the nature of vacancies they fill up, *vide* paragraph 5 of Appendix 11, Audit Code, Volume II.

(*g*) If the officiating incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any superior servant on the establishment has attained the age of 55 years, or 60 years if he is a ministerial servant, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at the foot of the statement. The period for which retention has been authorised, or for which leave beyond the age of compulsory retirement has been granted under Fundamental Rule 86, should also be mentioned. If no orders for his retention have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at foot of the original return, Form 3, showing new names of non-gazetted Government servants which are not found in the return of the previous year ; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished ; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted Government servants which appeared in Form 3 of the previous year, but are now omitted ; as also regarding non-gazetted Government servants who have been on leave, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*k*) In the case of that portion of an establishment which is borne on a Provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement.

(2) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus ; " Compared with Service Books and found to agree." In the case of Provincial or amalgamated establishments, whose service books are maintained by Heads of Offices, the certificate should run as follows :—

> " Certified by Heads of Offices to have been verified with service books."

(3) In the case of establishments on time-scale rates of pay, the Accountant General may also require the submission of a duplicate return in a form specially prescribed for the purpose.

Alteration of Establishment.

63. I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them

should be submitted to the authority concerned. In this letter should be set out :—

(*i*) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary ;

(*ii*) the cost after revision ; and

(*iii*) details of the number and pay of the appointments which it is proposed to add or modify.

Explanation (*a*).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example 1.—It is proposed to establish a first grade college, and the sanction of higher authority is required only because it is desired to create appointments in the Indian Educational Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these details the necessity for the appointment in the Indian Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2.—It is proposed to establish a Government High School and the sanction of higher authority is required only because it is proposed to create an appointment in the Indian Educational Service for the Headmaster. No details are required of the staff proposed for the school except the Headmaster, because a knowledge of these details is not necessary in order to determine whether an appointment in the Indian Educational Service is required.

Explanation (*b*).—When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction full details of the several establishments need not be given, but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out :—

(*i*) The present cost of all establishments concerned.

(*ii*) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(*iii*) In respect of each separate rate of increase proposed, as set out in (*ii*)—

(*a*) A list of the establishments or classes of officers to which it is to be applied and the reasons for such differentiation.

(*b*) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible. The local Government may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

II. (*a*) In the following cases a proposition statement in duplicate in Form 5 should also be submitted :—

(*i*) cases of general revision of establishment ;

(*ii*) proposals which cannot be set out clearly without it ; or

(*iii*) *schemes which require the sanction of the Secretary of State.

(*b*) The details to be shown in proposition statements will be determined by the following rules :—

(*i*) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(*ii*) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(*iii*) The rules as to detail set out in clause I above.

NOTE 1.—Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost must be given. This average cost, no doubt, varies under various circumstances, but after all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken as the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths, of the difference between the minimum and the maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean ; in other cases an intelligent estimate should be made.

NOTE 2.—The fixed allowances referred to in the note to clause I above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(*c*) The proposition statement or the proposal for revision should be forwarded through the Accountant General, who should verify the present scale or state the present cost, as the case may be, according to his audit register ; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the Accountant General to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 62.

III. The statement prescribed in Article 191 should also be submitted when necessary.

Monthly Bill.

64. Pay bills in Form 10 should be prepared separately for permanent and temporary establishments and also for those classes of Establishment for whom no establishment returns are submitted and no service

*The simpler Form 6 may be used in this case, when the full details of Form 5 are not necessary.

books are maintained, the instructions printed on the form of the pay bill being carefully observed. Against each post should be shown (except in cases covered by Rule 2 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is claimed should be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

1. The pay of establishments mentioned in the Exceptions to Article 85, which is treated as a contingent charge, should not be included in pay bills.

2. The names of incumbents whose pay is less than Rs. 50 a month and who do not hold substantive permanent posts under Government may be omitted from pay bills ; as also the names of all persons in inferior service, of all head constables and constables, and of all postmen and village postmen, if a certificate in the following form is endorsed on the bills :—

> Certified that all persons whose names are omitted from, but whose pay has been drawn in, this bill have actually been employed during the month.

A local Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of those establishments is not essential for audit purposes.

3. The claims of Government servants whose names are omitted from the bills under Rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

NOTE 1.—If for any reason the leave salary claimed by a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

NOTE 2.—When leave salary based on average pay is drawn in a bill, in which the leave salary is first drawn it should be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the vouchers in, or the office from, which such pay was drawn should be given in the statement. If leave salary is based on actual pay and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held substantively by the absentee at the time of taking leave, and that the absentee was in permanent Government service on 24th August 1927.

65. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

66. (*a*) The monthly bill should ordinarily be supported by an absentee statement in Form 8, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

(*b*) In the case, however, of Provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee

statement need be furnished by Heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE.—In the case of provincial or amalgamated establishments on time-scales of pay, the arrangements made by Heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

67. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on the establishment pay bill Form should be signed by the Head of the office.

68. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 70, Rule 1 showing dates of making over and receiving charge, advances outstanding, etc.), or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Fundamental Rule 10 must accompany the bill.

69. To the first bill in which a peridoical increment is drawn by any officer, a certificate in Form No. 10-A, should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term *from* the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill ; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

69-A. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Distribution of Pay.

70. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the pay bill the head of the office concerned may, at his discretion, maintain a separate acquittance roll in Form C. A. C., 10-B. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill; his pay can be drawn anew under Article 72 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted officer authorised to sign *for* the head of the office, *vide* Rule 1 to Article 13 (*g*); and he must make his own arrangements for getting it remitted to him.

NOTE.—The orders contained in Rule 2, under Article 49, are *mutatis mutandis* applicable to the disbursement of pay and allowances of a non-gazetted Government servant.

1. The head of an office should give a last-pay certificate (see Article 41) to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his pay by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer even in the case of transfer from one province or circle of audit to another but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. The leave salary of a non-gazetted Government servant belonging to the Indian Posts and Telegraphs Department and the Posts and Telegraphs Accounts Offices may be drawn from the office from which the Government servant proceeds on leave and remitted to his address by service money order.

4. As an exception to the general rule contained in the last sentence of Article 70, the leave salary of a subordinate of the Bombay Salt Department may be drawn from a treasury other than that from which his pay was drawn when on duty.

71. The head of an office is not at liberty to re-adjust the pay of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post ; nor may he distribute the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE.—This rule is applicable to ministerial establishments also.

Arrear Bills.

72. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance : such bills can be presented at any time, subject to the conditions laid down in Article 8, and may include as many items as are necessary.

Service Books.

73. Special attention is drawn to the rules regarding service books, which are given in Supplementary Rules 197 to 203 made by the Governor General in Council, and in paragraphs 34 and 35 of the Instructions issued by the Auditor General under Fundamental Rule 74. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature :—

Service verified up to.....(date) from (the record from which the verification is made).

NOTE.—The verification of service referred to above should be in respect of *all* service qualifying for pension whether permanent, provisional, temporary or officiating.

The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-gazetted officer is transferred from one office to another, the head of the office under whom he was originally employed, should record in the service book under his signature the result of the

verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where the services are transferred.

NOTE.—In the case of non-gazetted Government servants for whom no record of service is maintained in the Audit office and to whom the rules promulgated in the Government of India, Finance Department letter No. 495-C.S.R., dated the 25th April 1923, regarding the grant of passages apply, an entry should be made in the service book of the individual concerned by the Audit Officer on the following occasions :—

(*i*) Each time the concession of half the cost of passages is granted to the wife and children of a Government servant under rules VII and VIII of the above rules.

(*ii*) Whenever under Note 3 of the above rules passages are granted at a time other than at the end of an employee's service.

An alphabetical index of the names of all such Government servants to whom the concession is allowed is also maintained in the Audit office.

74. The service books should be kept in the custody of the head of the office. When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account office for record.

Service Rolls.

74-A. Attention is also invited to Supplementary Rules 204 and 205 which require the maintenance of service rolls for certain classes of establishment for whom no service books are necessary. These service rolls should be kept in Form 10-C.

Travelling Allowances.

75. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 11). When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher maundage allowance, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him ; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

76. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows :—

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he had "passed the establishment travelling allowance bill of for the month of for Rs as follows :—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons."

The bill contains the required certificate of the distribution of the amounts.

77. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in Form 12 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Form 13 by the Executive Engineer for presentation at the treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

1. It is optional with the local Government, in consultation with the Accountant General, to prescribe the use of Form 2 by non-gazetted upper subordinates in lieu of Form 12.

2. It is also optional with the local Government to direct that the journals of lower subordinates and members of the petty and irrigation revenue establishments, should not be submitted to the Accountant General, but this option is conditional on all such journals being subject to a periodical test-audit by the Accountant General.

78. When the travelling allowance bill is paid after countersignature by the Controlling Officer, it will bear a certificate in the following terms : "Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ previous to this date, with the exception $\frac{}{\text{3 months}}$ of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

Inspecting Officer's Establishment.

79. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

80. *Deleted.*